

To the Clerk of Phillips, State of Kansas

City of Kirwin

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2016; and (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

[illegible]

Assisted by: _____

Address: _____

Email: _____

Attest: Oct 14 2015

Attest: Oct 14 2015
Linda McDowell
County Clerk

Brenda Lyle
 Gary Baker
 Prockman
 John D. Wyrill
 Bryan Henry
 Governor

Governing Body

Computation to Determine Limit for 2016

	Amount of Levy
1. Total Tax Levy Amount in 2015 Budget	+ \$ 28,822
2. Debt Service Levy in 2015 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	<u>\$ 28,822</u>

2015 Valuation Information for Valuation Adjustments:

4. New Improvements for 2015:	+ 5,008
5. Increase in Personal Property for 2015:	
5a. Personal Property 2015	+ 8,174
5b. Personal Property 2014	- 8,297
5c. Increase in Personal Property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2015:	
6a. Real Estate	+ 0
6b. State Assessed	+ 0
6c. New Improvements	- 0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ 0
7. Valuation of Property that has Changed in Use during 2015:	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>5,008</u>
9. Total Estimated Valuation July 1, 2015	<u>443,282</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>438,274</u>
11. Factor for Increase (8 divided by 10)	<u>0.01143</u>
12. Amount of Increase (11 times 3)	+ \$ 329
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	<u>\$ 29,151</u>
14. Debt Service Levy in this 2016 Budget	<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>29,151</u></u>

If the 2016 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Funds for 2015	Budget Tax Levy Amount for 2014	Allocation for Year 2016		
		MVT	RVT	16/20M Veh
General	26,307	6,150	0	524
Debt Service				
Library	2,515	588	0	50
Fire Fighting Equipment				
TOTAL	28,822	6,738	0	574

County Treas Motor Vehicle Estimate 6,738
 County Treasurers Recreational Vehicle Estimate 0
 County Treasurers 16/20M Vehicle Estimate 574

Motor Vehicle Factor 0.23378
 Recreational Vehicle Factor 0.00000
 16/20M Vehicle Factor 0.01992

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Grant	General	22,853	10,000	18,000	
Grant	Special Streets	2,763	2,500	2,500	
Grant	Water	6,846	7,500	7,500	
Grant	Library	117	200	200	
	Totals	32,579	20,200	28,200	
	Adjustments*				
	Adjusted Totals	32,579	20,200	28,200	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

[illegible]

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2016

Library found in: City of Kirwin
Phillips

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$2,515	\$2,685
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$670	\$588
Recreational Vehicle Tax	\$17	\$0
16/20M Vehicle Tax	\$61	\$50
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$3,263	\$3,323
Difference in Total Taxes:	\$60	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$436,056	\$443,282
Did Assessed Valuation Decrease?	No	
Levy Rate	5.767	6.056
Difference in Levy Rate:	0.289	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Kirwin

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	77,202	57,066	39,654
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Payroll	24,924	22,000	25,000
Withholding Tax	7,962	4,000	8,000
Office Supplies	1,074	1,000	1,200
Fish Cleaning Station	1,650	1,600	1,700
Employee Benefits			
Shop Supplies			
Publication	417	300	500
Insurance	13,803	11,500	10,000
Utilities	11,729	5,500	13,000
Fire Department	1,169	100	1,000
Postage	1,040	1,000	1,100
Dues and Fees	1,565	1,000	1,600
Fuel	155	150	250
Equipment			
Building Repairs	570	240	300
Repairs	80	100	100
Mileage and Travel Expense	666	1,000	750
Dog Expense	110	60	120
Library			
Contract Labor	750	1,000	1,000
Municipal Building		463	500
Capital Outlay			
Audit			
Kirwin Improvement	2,816	3,600	
General Fund Expense			
Miscellaneous	3,974		
Sales Tax	195		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	74,649	54,613	66,120
Unencumbered Cash Balance Dec 31	2,553	2,453	xxxxxxxxxxxxxxxxxxxx
2014/2015 Budget Authority Amount:	85,412	54,895	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			66,120
Tax Required			26,466
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			26,466

City of Kirwin

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Copies and Fines			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Appropriation to Library			
Copies			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2014/2015 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	169	0
Receipts:			
Ad Valorem Tax	3,176	2,515	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		670	588
Recreational Vehicle Tax		17	0
16/20M Vehicle Tax		61	50
Copies and Fines	27		50
Transfer from Grants	117	200	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	3,320	3,463	888
Resources Available:	3,320	3,632	888
Expenditures:			
Appropriation to Library	3,151	3,632	3,573
Copies			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	3,151	3,632	3,573
Unencumbered Cash Balance Dec 31	169	0	xxxxxxxxxxxxxxxxxx
2014/2015 Budget Authority Amount:	3,154	3,835	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,573
Tax Required			2,685
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			2,685

FUND PAGE FOR FUNDS WITH A TAX LEVY			
Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Fire Fighting Equipment			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Appropriation to Fire Department			887
Contract Labor			
Trees			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	887
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	887
		Tax Required	887
		Delinquent Comp Rate:	0.0%
		Amount of 2015 Ad Valorem Tax	887

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City of Kirwin

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	268	736	1,966
Receipts:			
State of Kansas Gas Tax		4,330	4,340
County Transfers Gas		0	0
Tractor Labor	235	600	600
Gravel	52	100	100
Mowing	318	4,000	4,000
Bad Debt		300	300
Special Streets			
State of Kansas	3,217	1,200	3,500
Interest on Idle Funds			
County Income	1,079		1,100
Miscellaneous	91		
Transfer from Grants	2,763	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,755	13,030	16,440
Resources Available:	8,023	13,766	18,406
Expenditures:			
Street Repair and Maintenance			
Gravel		1,000	1,000
Fuel	2,405	3,000	3,000
Repairs	1,179	2,500	2,500
Herbicide	91	200	200
Equipment		1,000	1,000
Insurance	3,163	3,500	3,500
Salaries	122	400	400
Signs	15	100	100
Utilities		100	100
Parks and Recreations			
Contract Labor	285		300
Trees			
Miscellaneous	27		50
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,287	11,800	12,150
Unencumbered Cash Balance Dec 31	736	1,966	6,256
2014/2015 Budget Authority Amount:	14,755	0	

See Tab C

Adopted Budget

Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	4,072	3,432	2,085
Receipts:			
Charges to Customers	21,521	24,000	25,000
Transfer from grants			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,521	24,000	25,000
Resources Available:	25,593	27,432	27,085
Expenditures:			
Insurance	1,084		1,100
Loan interest and principal	10,847	10,847	10,847
Payroll	1,986	10,000	2,000
Sewer Improvement & Repair	8,007	4,000	8,000
Utilities	201	500	500
Miscellaneous	36		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,161	25,347	22,447
Unencumbered Cash Balance Dec 31	3,432	2,085	4,638
2014/2015 Budget Authority Amount:	48,920	0	

See Tab C

City of Kirwin

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Solid Waste			
Unencumbered Cash Balance Jan 1	489	1,840	3,840
Receipts:			
Charges to Customer	16,939	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,939	25,000	25,000
Resources Available:	17,428	26,840	28,840
Expenditures:			
Phillips County Solid Waste	15,588	23,000	27,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,588	23,000	27,000
Unencumbered Cash Balance Dec 31	1,840	3,840	1,840
2014/2015 Budget Authority Amount:	18,181	0	

See Tab C

Adopted Budget

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Water			
Unencumbered Cash Balance Jan 1	1,425	2,014	9,679
Receipts:			
Water Plan	195	200	200
Charges to Customer	41,459	43,360	44,000
Transfer from Grants	6,846	7,500	7,500
New Installation		500	500
Meter Deposits	500	200	200
Transfer from Grants			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	49,000	51,760	52,400
Resources Available:	50,425	53,774	62,079
Expenditures:			
Audit	2,900	3,050	3,050
Chlorine	1,536	960	960
Contract Labor			
Employee Benefits		4,000	4,000
Enrev			
Fees and Workshops	266	266	266
Insurance	13,378	10,310	25,000
Loan interest and principal	11,459	11,459	11,459
Mileage		59	59
Miscellaneous	160	600	600
Parts and Supplies	480	219	219
Payroll	3,840	50	50
Postage	12	0	0
R/O Filters and Supplies	7,116	5,402	5,402
Repairs	1,787	1,774	1,774
Utilities	4,805	5,250	5,250
Water Meter Refund	86	100	100
Water Protection Fee	317	446	446
Water Testing	269	150	150
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Expenditures	48,411	44,095	58,785
Unencumbered Cash Balance Dec 31	2,014	9,679	3,294
2014/2015 Budget Authority Amount:	48,411	0	

See Tab C

Affidavit of Publication

FUND	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate Expenditures	Estimate Tax Rate	Budget Authority for Expenditures	Amount of 2015 Valorem Tax	Estimated Tax Rate
General	74,649	60.14	54,513	60.32	66,120	26,486	59.70
Debt Service							
Library	3,151	6.20	3,632	5.70	1,573	2,685	6.05
Fire Fighting Equipment					88	88	2.00
Special Highway	7,367		11,800			12,150	
Sewer	22,161		25,347			22,447	
Solid Waste	15,583		23,000			27,000	
Water	49,431		44,085			58,783	
Totals	34,258		162,467	66.08		190,942	30.038
Less: Transfers	205,505	66.35	20,200			28,200	
Net Expenditure	32,579		142,267			162,742	
Total Tax Levied	172,926		28,832			xxxxxxxxxxxxxx	
Assessed	28,272						
Valuation	425,193		436,096			443,282	
Outstanding Indebtedness,							
January 1,	2013		2014		2015		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	300,532		288,055		275,169		
Lease Purchase Principal	0		0		0		
Total	300,532		288,055		275,169		

*Tax rates are expressed in mills

Susan Bedore
City Official Title: Kirwin City Clerk